

10-Jan-12

Tax Year 2012 Personal Exemptions and Deductions

Personal Exemption \$3,800

Deductions

	Standard	Blind/Elderly
Single	5,950	1,450
Head of Household	8,700	1,450
Married	11,900	1,150

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,750	11,200	12,650		
Head of Household					
0 children	12,500	13,950	15,400		
1 child	16,300	17,750	19,200		
2 children	20,100	21,550	23,000		
Married					
0 children	19,500	20,650	21,800	22,950	24,100
1 child	23,300	24,450	25,600	26,750	27,900
2 children	27,100	28,250	29,400	30,550	31,700

Source: Internal Revenue Service, Revenue Procedure 2011-52, downloaded January 10, 2012 from <http://www.irs.gov/pub/irs-drop/rp-11-52.pdf>

4-Jul-11

Tax Year 2011 Personal Exemptions and Deductions

Personal Exemption \$3,700

Deductions

	Standard	Blind/Elderly
Single	5,800	1,450
Head of Household	8,500	1,450
Married	11,600	1,150

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,500	10,950	12,400		
Head of Household					
0 children	12,200	13,650	15,100		
1 child	15,900	17,350	18,800		
2 children	19,600	21,050	22,500		
Married					
0 children	19,000	20,150	21,300	22,450	23,600
1 child	22,700	23,850	25,000	26,150	27,300
2 children	26,400	27,550	28,700	29,850	31,000

Source: Internal Revenue Service, Revenue Procedure 2011-12, downloaded January 14, 2011 from <http://www.irs.gov/pub/irs-drop/rp-11-12.pdf>

26-Oct-09

Tax Year 2010 Personal Exemptions and Deductions

Personal Exemption \$3,650

Deductions

	Standard	Blind/Elderly
Single	5,700	1,400
Head of Household	8,400	1,400
Married	11,400	1,100

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household					
0 children	12,050	13,450	14,850		
1 child	15,700	17,100	18,500		
2 children	19,350	20,750	22,150		
Married					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

Source: Internal Revenue Service, Revenue Procedure 2009-50, downloaded October 21, 2009 from <http://www.irs.gov/pub/irs-drop/rp-09-50.pdf>.

6-Nov-08

Tax Year 2009 Personal Exemptions and Deductions

Personal Exemption \$3,650

Deductions

	Standard	Blind/Elderly
Single	5,700	1,400
Head of Household	8,350	1,400
Married	11,400	1,100

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household					
0 children	12,000	13,400	14,800		
1 child	15,650	17,050	18,450		
2 children	19,300	20,700	22,100		
Married					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

Source: Internal Revenue Service, Revenue Procedure 2008-66, downloaded November 3, 2008 from <http://www.irs.gov/pub/irs-drop/rp-08-66.pdf>

4-Nov-07

Tax Year 2008 Personal Exemptions and Deductions

Personal Exemption \$3,500

Deductions

	Standard	Blind/Elderly
Single	5,450	1,350
Head of Household	8,000	1,350
Married	10,900	1,050

Standard Deduction for Dependents

\$900

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,950	10,300	11,650		
Head of Household					
0 children	11,500	12,850	14,200		
1 child	15,000	16,350	17,700		
2 children	18,500	19,850	21,200		
Married					
0 children	17,900	18,950	20,000	21,050	22,100
1 child	21,400	22,450	23,500	24,550	25,600
2 children	24,900	25,950	27,000	28,050	29,100

Source: Internal Revenue Service, Revenue Procedure 2007-66, downloaded November 1, 2007 from <http://www.irs.gov/pub/irs-drop/rp-07-66.pdf>

15-Nov-06

Tax Year 2007 Personal Exemptions and Deductions

Personal Exemption \$3,400

Deductions

	Standard	Blind/Elderly
Single	5,350	1,300
Head of Household	7,850	1,300
Married	10,700	1,050

Standard Deduction for Dependents

\$850

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,750	10,050	11,350		
Head of Household					
0 children	11,250	12,550	13,850		
1 child	14,650	15,950	17,250		
2 children	18,050	19,350	20,650		
Married					
0 children	17,500	18,550	19,600	20,650	21,700
1 child	20,900	21,950	23,000	24,050	25,100
2 children	24,300	25,350	26,400	27,450	28,500

Source: James Young, "Inflation Adjustments Affecting Individual Taxpayers in 2007," Tax Notes magazine, October 9, 2006.

Tax Year 2006 Personal Exemptions and Deductions

Personal Exemption \$3,300

Deductions

	Standard	Blind/Elderly
Single	5,150	1,250
Head of Household	7,550	1,250
Married	10,300	1,000

Standard Deduction for Dependents

\$850

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,450	9,700	10,950		
Head of Household					
0 children	10,850	12,100	13,350		
1 child	14,150	15,400	16,650		
2 children	17,450	18,700	19,950		
Married					
0 children	16,900	17,900	18,900	19,900	20,900
1 child	20,200	21,200	22,200	23,200	24,200
2 children	23,500	24,500	25,500	26,500	27,500

Publication 553 (3/2006), Highlights of 2005 Tax Changes: Internal Revenue Service, downloaded July 19, 2006 from:

<http://www.irs.gov/publications/p553/>

Publication 505 (2/2006), Tax Withholding and Estimated Tax: Internal Revenue Service, downloaded July 19, 2006 from:

<http://www.irs.gov/publications/p553/>

Tax Year 2005 Personal Exemptions and Deductions

Personal Exemption \$3,200

Deductions

	Standard	Blind/Elderly
Single	5,000	1,250
Head of Household	7,300	1,250
Married	10,000	1,000

Standard Deduction for Dependents

\$800

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,200	9,450	10,700		
Head of Household					
0 children	10,500	11,750	13,000		
1 child	13,700	14,950	16,200		
2 children	16,900	18,150	19,400		
Married					
0 children	16,400	17,400	18,400	19,400	20,400
1 child	19,600	20,600	21,600	22,600	23,600
2 children	22,800	23,800	24,800	25,800	26,800

Publication 553 (1/2005), Highlights of 2004 Tax Changes: Internal Revenue Service,
downloaded March 6, 2005 from:

<http://www.irs.gov/publications/p553/>

Tax Year 2004 Personal Exemptions and Deductions

Personal Exemption \$3,100

Deductions

	Standard	Blind/Elderly
Single	4,850	1,200
Head of Household	7,150	1,200
Married	9,700	950

Standard Deduction for Dependents

\$800

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,950	9,150	10,350		
Head of Household					
0 children	10,250	11,450	12,650		
1 child	13,350	14,550	15,750		
2 children	16,450	17,650	18,850		
Married					
0 children	15,900	16,850	17,800	18,750	19,700
1 child	19,000	19,950	20,900	21,850	22,800
2 children	22,100	23,050	24,000	24,950	25,900

Publication 501 (2004), Exemptions, Standard Deduction, and Filing Information: Internal Revenue Service, downloaded December 1, 2004 from:

<http://www.irs.gov/publications/p501/>

**Tax Year 2003 Personal Exemptions and Deductions
(Revised)**

Personal Exemption \$3,050

Deductions

	Standard	Blind/Elderly
Single	4,750	1,150
Head of Household	7,000	1,150
Married	9,500	950

Standard Deduction for Dependents
\$750

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,800	8,950	10,100		
Head of Household					
0 children	10,050	11,200	12,350		
1 child	13,100	14,250	15,400		
2 children	16,150	17,300	18,450		
Married					
0 children	15,600	16,550	17,500	18,450	19,400
1 child	18,650	19,600	20,550	21,500	22,450
2 children	21,700	22,650	23,600	24,550	25,500

Source: CCH Incorporated downloaded on October 17, 2002 from:
<http://www.toolkit.cch.com/columns/taxes/02-085brackets.asp>

Revised Tax Rate Schedules: Internal Revenue Service, downloaded June 30, 2003 from:
<http://www.irs.gov/formspubs/article/0,,id=109877,00.html>

Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA)

**Tax Year 2002 Personal Exemptions and Deductions
(in dollars)**

Personal Exemption \$3,000

Deductions

	Standard	Blind/Elderly
Single	4,700	1,150
Head of Household	6,900	1,150
Married	7,850	900

Standard Deduction for Dependents
\$750

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,700	8,850	10,000		
Head of Household					
0 children	9,900	11,050	12,200		
1 child	12,900	14,050	15,200		
2 children	15,900	17,050	18,200		
Married					
0 children	13,850	14,750	15,650	16,550	17,450
1 child	16,850	17,750	18,650	19,550	20,450
2 children	19,850	20,750	21,650	22,550	23,450

Source: U.S. Senate, Joint Economic Committee, September 20, 2001

**Tax Year 2001 Personal Exemptions and Deductions
(in dollars)**

Personal Exemption \$2,900

Deductions

	Standard	Blind/Elderly
Single	4,550	1,100
Head of Household	6,650	1,100
Married	7,600	900

Standard Deduction for Dependents
\$700

Filing Threshold

	Numer of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,450	8,550	9,650		
Head of Household					
0 kids	9,550	10,650	11,750		
1 kid	12,450	13,550	14,650		
2 kids	15,350	16,450	17,550		
Married					
0 kids	13,400	14,300	15,200	16,100	17,000
1 kid	16,300	17,200	18,100	19,000	19,900
2 kids	19,200	20,100	21,000	21,900	22,800

Source: Internal Revenue Service, 2001